

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 45

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DATE	D-PG	OFFICIAL STATUS
01/05/2023	82	Introduction and first reading Referred to Taxes
01/09/2023	117	Authors added Mohamed; Dziejdzic See HF1938

1.1 A bill for an act

1.2 relating to taxation; converting the property tax refund program to a refundable

1.3 income tax credit; amending Minnesota Statutes 2022, sections 270B.12,

1.4 subdivision 8; 289A.38, subdivision 4; 289A.56, subdivision 6; 289A.60,

1.5 subdivision 12; 290A.02; 290A.03, subdivisions 3, 6, 8, 12; 290A.04, subdivision

1.6 1; 290A.05; 290A.07, subdivision 2a; 290A.08; 290A.09; 290A.091; 290A.13;

1.7 290A.19; 290A.25; 462A.05, subdivision 24; proposing coding for new law in

1.8 Minnesota Statutes, chapter 290; repealing Minnesota Statutes 2022, sections

1.9 290A.03, subdivisions 9, 11; 290A.04, subdivisions 2a, 5; 290A.23, subdivision

1.10 1.

1.11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.12 Section 1. Minnesota Statutes 2022, section 270B.12, subdivision 8, is amended to read:

1.13 Subd. 8. **County assessors; homestead classification and ~~renter~~ renter's credit.** The

1.14 commissioner may disclose names and Social Security numbers of individuals who have

1.15 applied for both homestead classification under section 273.13 and a ~~property tax refund~~

1.16 ~~as a renter under chapter 290A~~ renter's credit under section 290.0693 for the purpose of and

1.17 to the extent necessary to administer section 290A.25.

1.18 **EFFECTIVE DATE.** This section is effective for credits based on rent paid after

1.19 December 31, 2022.

1.20 Sec. 2. Minnesota Statutes 2022, section 289A.38, subdivision 4, is amended to read:

1.21 Subd. 4. **Property tax refund.** For purposes of computing the limitation under this

1.22 section, the due date of the property tax refund return as provided for in chapter 290A is

1.23 the due date for an income tax return covering ~~the year in which the rent was paid or the~~

1.24 year preceding the year in which the property taxes are payable.

2.1 **EFFECTIVE DATE.** This section is effective for credits based on rent paid after
2.2 December 31, 2022.

2.3 Sec. 3. Minnesota Statutes 2022, section 289A.56, subdivision 6, is amended to read:

2.4 Subd. 6. **Property tax refunds under chapter 290A.** ~~(a) When a renter is owed a~~
2.5 ~~property tax refund, an unpaid refund bears interest after August 14, or 60 days after the~~
2.6 ~~refund claim was made, whichever is later, until the date the refund is paid.~~

2.7 ~~(b) When any other~~ a claimant is owed a property tax refund under chapter 290A, the
2.8 unpaid refund bears interest after September 29, or 60 days after the refund claim was made,
2.9 whichever is later, until the date the refund is paid.

2.10 **EFFECTIVE DATE.** This section is effective for credits based on rent paid after
2.11 December 31, 2022.

2.12 Sec. 4. Minnesota Statutes 2022, section 289A.60, subdivision 12, is amended to read:

2.13 Subd. 12. **Penalties relating to property tax refunds.** (a) If it is determined that a
2.14 property tax refund claim is excessive and was negligently prepared, a claimant is liable
2.15 for a penalty of ten percent of the disallowed claim. If the claim has been paid, the amount
2.16 disallowed must be recovered by assessment and collection.

2.17 (b) An owner who without reasonable cause fails to give a certificate of rent constituting
2.18 property tax to a renter, as required by ~~section~~ sections 290.0693, subdivision 4, and 290A.19,
2.19 paragraph (a), is liable to the commissioner for a penalty of \$100 for each failure.

2.20 (c) If the owner or managing agent knowingly gives rent certificates that report total
2.21 rent constituting property taxes in excess of the amount of actual rent constituting property
2.22 taxes paid on the rented part of a property, the owner or managing agent is liable for a
2.23 penalty equal to the greater of (1) \$100 or (2) 50 percent of the excess that is reported. An
2.24 overstatement of rent constituting property taxes is presumed to be knowingly made if it
2.25 exceeds by ten percent or more the actual rent constituting property taxes.

2.26 **EFFECTIVE DATE.** This section is effective for credits based on rent paid after
2.27 December 31, 2022.

2.28 Sec. 5. **[290.0693] RENTER'S CREDIT.**

2.29 Subdivision 1. **Definitions.** (a) For the purposes of this section, the following terms have
2.30 the meanings given.

3.1 (b) "Dependent" means any individual who is considered a dependent under sections
3.2 151 and 152 of the Internal Revenue Code.

3.3 (c) "Disability" has the meaning given in section 290A.03, subdivision 10.

3.4 (d) "Exemption amount" means the exemption amount under section 290.0121,
3.5 subdivision 1, paragraph (b).

3.6 (e) "Gross rent" means rent paid for the right of occupancy, at arm's length, of a
3.7 homestead, exclusive of charges for any medical services furnished by the landlord as a
3.8 part of the rental agreement, whether expressly set out in the rental agreement or not. The
3.9 gross rent of a resident of a nursing home or intermediate care facility is \$530 per month.
3.10 The gross rent of a resident of an adult foster care home is \$830 per month. The commissioner
3.11 shall annually adjust the amounts in this paragraph as provided in section 270C.22. The
3.12 statutory year is 2022. If the landlord and tenant have not dealt with each other at arm's
3.13 length and the commissioner determines that the gross rent charged was excessive, the
3.14 commissioner may adjust the gross rent to a reasonable amount for purposes of this chapter.

3.15 (f) "Homestead" has the meaning given in section 290A.03, subdivision 6.

3.16 (g) "Household" has the meaning given in section 290A.03, subdivision 4.

3.17 (h) "Household income" means all income received by all persons of a household in a
3.18 taxable year while members of the household, other than income of a dependent.

3.19 (i) "Income" means adjusted gross income, minus:

3.20 (1) for the taxpayer's first dependent, the exemption amount multiplied by 1.4;

3.21 (2) for the taxpayer's second dependent, the exemption amount multiplied by 1.3;

3.22 (3) for the taxpayer's third dependent, the exemption amount multiplied by 1.2;

3.23 (4) for the taxpayer's fourth dependent, the exemption amount multiplied by 1.1;

3.24 (5) for the taxpayer's fifth dependent, the exemption amount; and

3.25 (6) if the taxpayer or taxpayer's spouse had a disability or attained the age of 65 on or
3.26 before the close of the taxable year, the exemption amount.

3.27 (j) "Rent constituting property taxes" means 17 percent of the gross rent actually paid
3.28 in cash, or its equivalent, or the portion of rent paid in lieu of property taxes, in any taxable
3.29 year by a claimant for the right of occupancy of the claimant's Minnesota homestead in the
3.30 taxable year, and which rent constitutes the basis, in the succeeding taxable year of a claim
3.31 for a credit under this section by the claimant. If an individual occupies a homestead with

4.1 another person or persons not related to the individual as the individual's spouse or as
 4.2 dependents, and the other person or persons are residing at the homestead under a rental or
 4.3 lease agreement with the individual, the amount of rent constituting property tax for the
 4.4 individual equals that portion not covered by the rental agreement.

4.5 Subd. 2. Credit allowed; refundable. (a) An individual is allowed a credit against the
 4.6 tax due under this chapter equal to the amount that rent constituting property taxes exceeds
 4.7 the percentage of the household income of the claimant specified in subdivision 3 in the
 4.8 taxable year in which the rent was paid as specified in that subdivision.

4.9 (b) If the amount of credit which a taxpayer is eligible to receive under this section
 4.10 exceeds the taxpayer's liability for tax under this chapter, the commissioner shall refund the
 4.11 excess to the taxpayer.

4.12 Subd. 3. Renters. (a) A taxpayer whose rent constituting property taxes exceeds the
 4.13 percentage of the household income stated below must pay an amount equal to the percent
 4.14 of income shown for the appropriate household income level along with the co-payment of
 4.15 the remaining amount of rent constituting property taxes. The credit under subdivision 2
 4.16 equals the amount of rent constituting property taxes that remain, up to the maximum credit
 4.17 amount shown below.

	<u>Household Income</u>	<u>Percent of Income</u>	<u>Co-payment</u>	<u>Maximum Credit</u>
4.18				
4.19	<u>\$0 to 5,879</u>	<u>1.0 percent</u>	<u>5 percent</u>	<u>\$ 2,400</u>
4.20	<u>5,880 to 7,809</u>	<u>1.0 percent</u>	<u>10 percent</u>	<u>\$ 2,400</u>
4.21	<u>7,810 to 9,769</u>	<u>1.1 percent</u>	<u>10 percent</u>	<u>\$ 2,330</u>
4.22	<u>9,770 to 13,699</u>	<u>1.2 percent</u>	<u>10 percent</u>	<u>\$ 2,280</u>
4.23	<u>13,700 to 17,609</u>	<u>1.3 percent</u>	<u>15 percent</u>	<u>\$ 2,210</u>
4.24	<u>17,610 to 19,559</u>	<u>1.4 percent</u>	<u>15 percent</u>	<u>\$ 2,150</u>
4.25	<u>19,560 to 21,499</u>	<u>1.4 percent</u>	<u>20 percent</u>	<u>\$ 2,100</u>
4.26	<u>21,500 to 25,429</u>	<u>1.5 percent</u>	<u>20 percent</u>	<u>\$ 2,030</u>
4.27	<u>25,430 to 27,379</u>	<u>1.6 percent</u>	<u>20 percent</u>	<u>\$ 1,980</u>
4.28	<u>27,380 to 29,329</u>	<u>1.7 percent</u>	<u>25 percent</u>	<u>\$ 1,980</u>
4.29	<u>29,330 to 33,249</u>	<u>1.8 percent</u>	<u>25 percent</u>	<u>\$ 1,980</u>
4.30	<u>33,250 to 35,189</u>	<u>1.9 percent</u>	<u>30 percent</u>	<u>\$ 1,980</u>
4.31	<u>35,190 to 41,059</u>	<u>2.0 percent</u>	<u>30 percent</u>	<u>\$ 1,980</u>
4.32	<u>41,060 to 46,919</u>	<u>2.0 percent</u>	<u>35 percent</u>	<u>\$ 1,980</u>
4.33	<u>46,920 to 54,759</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,980</u>
4.34	<u>54,760 to 56,699</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 1,800</u>
4.35	<u>56,700 to 58,669</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 1,620</u>
4.36	<u>58,670 to 60,629</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 1,370</u>

5.1	<u>60,630 to 62,569</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 1,190</u>
5.2	<u>62,570 to 64,539</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 1,080</u>
5.3	<u>64,540 to 66,489</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 600</u>
5.4	<u>66,490 to 68,439</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 230</u>

5.5 The credit is the amount calculated under this subdivision. No credit is allowed if the
 5.6 taxpayer's household income is \$68,440 or more.

5.7 (b) The commissioner must annually adjust the dollar amounts of the income thresholds
 5.8 and the maximum refunds in paragraph (a), as provided in section 270C.22. The statutory
 5.9 year is 2022.

5.10 (c) The commissioner shall construct and make available to taxpayers a comprehensive
 5.11 table showing the rent constituting property taxes to be paid and refund allowed at various
 5.12 levels of income and assessment. The table shall follow the schedule of income percentages,
 5.13 maximums, and other provisions specified in paragraph (a), except that the commissioner
 5.14 may graduate the transition between income brackets. All refunds shall be computed in
 5.15 accordance with tables prepared and issued by the commissioner.

5.16 Subd. 4. **Owner or managing agent to furnish rent certificate.** (a) The owner or
 5.17 managing agent of any property for which rent is paid for occupancy as a homestead must
 5.18 furnish a certificate of rent paid to a person who is a renter on December 31, in the form
 5.19 prescribed by the commissioner. If the renter moves before December 31, the owner or
 5.20 managing agent may give the certificate to the renter at the time of moving, or mail the
 5.21 certificate to the forwarding address if an address has been provided by the renter. The
 5.22 certificate must be made available to the renter before February 1 of the year following the
 5.23 year in which the rent was paid. The owner or managing agent must retain a duplicate of
 5.24 each certificate or an equivalent record showing the same information for a period of three
 5.25 years. The duplicate or other record must be made available to the commissioner upon
 5.26 request.

5.27 (b) The commissioner may require the owner or managing agent, through a simple
 5.28 process, to furnish to the commissioner on or before March 1 a copy of each certificate of
 5.29 rent paid furnished to a renter for rent paid in the prior year. The commissioner shall prescribe
 5.30 the content, format, and manner of the form pursuant to section 270C.30. The commissioner
 5.31 may require the Social Security number, individual taxpayer identification number, federal
 5.32 employer identification number, or Minnesota taxpayer identification number of the owner
 5.33 or managing agent who is required to furnish a certificate of rent paid under this paragraph.
 5.34 Before implementation, the commissioner, after consulting with representatives of owners
 5.35 or managing agents, shall develop an implementation and administration plan for the

6.1 requirements of this paragraph that attempts to minimize financial burdens, administration
6.2 and compliance costs, and takes into consideration existing systems of owners and managing
6.3 agents.

6.4 Subd. 5. **Eligibility; residency.** (a) A taxpayer is eligible for the credit under this section
6.5 if the taxpayer is an individual, other than a dependent, as defined under sections 151 and
6.6 152 of the Internal Revenue Code, disregarding section 152(b)(3) of the Internal Revenue
6.7 Code, who filed for a credit and who was a resident of this state during the taxable year for
6.8 which the credit was claimed.

6.9 (b) In the case of a credit for rent constituting property taxes of a part-year Minnesota
6.10 resident, the household income and rent constituting property taxes reflected in this
6.11 computation shall be for the period of Minnesota residency only. Any rental expenses paid
6.12 that may be reflected in arriving at federal adjusted gross income cannot be utilized for this
6.13 computation.

6.14 (c) When two individuals of a household are able to meet the qualifications to claim a
6.15 credit under this section, the individuals may determine among them as to which individual
6.16 may claim the credit. If the individuals are unable to agree, the matter shall be referred to
6.17 the commissioner of revenue whose decision shall be final.

6.18 (d) To claim a credit under this section, the taxpayer must have resided in a rented or
6.19 leased unit on which ad valorem taxes or payments made in lieu of ad valorem taxes,
6.20 including payments of special assessments imposed in lieu of ad valorem taxes, are payable
6.21 at some time during the taxable year for which the taxpayer claimed the credit.

6.22 Subd. 6. **Residents of nursing homes, intermediate care facilities, long-term care**
6.23 **facilities, or facilities accepting housing support payments.** (a) A taxpayer must not claim
6.24 a credit under this section if the taxpayer is a resident of a nursing home, intermediate care
6.25 facility, long-term residential facility, or a facility that accepts housing support payments
6.26 whose rent constituting property taxes is paid pursuant to the Supplemental Security Income
6.27 program under title XVI of the Social Security Act, the Minnesota supplemental aid program
6.28 under sections 256D.35 to 256D.54, the medical assistance program pursuant to title XIX
6.29 of the Social Security Act, or the housing support program under chapter 256I.

6.30 (b) If only a portion of the rent constituting property taxes is paid by these programs,
6.31 the resident is eligible for a credit, but the credit calculated must be multiplied by a fraction,
6.32 the numerator of which is adjusted gross income, reduced by the total amount of income
6.33 from the above sources other than vendor payments under the medical assistance program

7.1 and the denominator of which is adjusted gross income, plus vendor payments under the
7.2 medical assistance program, to determine the allowable credit.

7.3 (c) Notwithstanding paragraphs (a) and (b), if the taxpayer was a resident of the nursing
7.4 home, intermediate care facility, long-term residential facility, or facility for which the rent
7.5 was paid for the claimant by the housing support program for only a portion of the taxable
7.6 year covered by the claim, the taxpayer may compute rent constituting property taxes by
7.7 disregarding the rent constituting property taxes from the nursing home or facility and may
7.8 use only that amount of rent constituting property taxes or property taxes payable relating
7.9 to that portion of the year when the taxpayer was not in the facility. The taxpayer's household
7.10 income is the income for the entire taxable year covered by the claim.

7.11 Subd. 7. **Credit for unmarried taxpayers residing in the same household.** If a
7.12 homestead is occupied by two or more renters who are not married to each other, the rent
7.13 shall be deemed to be paid equally by each renter, and separate claims shall be filed by each
7.14 renter. The income of each renter shall be each renter's household income for purposes of
7.15 computing the amount of credit to be allowed.

7.16 Subd. 8. **One claimant per household.** Only one taxpayer per household per year is
7.17 entitled to claim a credit under this section. In the case of a married taxpayer filing a separate
7.18 return, only one spouse may claim the credit under this section. The credit amount for the
7.19 spouse that claims the credit must be calculated based on household income and not solely
7.20 on the income of the spouse.

7.21 Subd. 9. **Proof of claim.** (a) Every taxpayer claiming a credit under this section shall
7.22 supply to the commissioner of revenue, in support of the claim, proof of eligibility under
7.23 this section, including but not limited to amount of rent paid, name and address of owner
7.24 or managing agent of property rented, changes in household membership, and household
7.25 income.

7.26 (b) Taxpayers with a disability shall submit proof of disability in the form and manner
7.27 as the commissioner prescribes. The department may require examination and certification
7.28 by the taxpayer's physician or by a physician designated by the commissioner. The cost of
7.29 any examination shall be borne by the taxpayer, unless the examination proves the disability,
7.30 in which case the cost of the examination shall be borne by the commissioner.

7.31 (c) A determination of disability of a taxpayer by the Social Security Administration
7.32 under Title II or Title XVI of the Social Security Act shall constitute presumptive proof of
7.33 disability.

8.1 Subd. 10. **No relief allowed in certain cases.** No claim for a credit under this section
 8.2 shall be allowed if the commissioner determines that the claimant received tenancy to the
 8.3 homestead primarily for the purpose of receiving a credit under this section and not for bona
 8.4 fide residence purposes.

8.5 Subd. 11. **Appropriation.** The amount necessary to pay the refunds under this section
 8.6 is appropriated from the general fund to the commissioner.

8.7 Subd. 12. **Simplified filing for individuals without an income tax liability.** The
 8.8 commissioner of revenue must establish a simplified filing process through which a taxpayer
 8.9 who did not file an individual income tax return due to a lack of tax liability may file a
 8.10 return to claim the credit under this section. The filing process and forms may be in the
 8.11 form or manner determined by the commissioner, but must be designed to reduce the
 8.12 complexity of the filing process and the time needed to file for individuals without an income
 8.13 tax liability.

8.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
 8.15 31, 2022.

8.16 Sec. 6. Minnesota Statutes 2022, section 290A.02, is amended to read:

8.17 **290A.02 PURPOSE.**

8.18 The purpose of this chapter is to provide property tax relief to certain persons who own
 8.19 ~~or rent~~ their homesteads.

8.20 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 8.21 and following years.

8.22 Sec. 7. Minnesota Statutes 2022, section 290A.03, subdivision 3, is amended to read:

8.23 Subd. 3. **Income.** (a) "Income" means the sum of the following:

8.24 (1) federal adjusted gross income as defined in the Internal Revenue Code; and

8.25 (2) the sum of the following amounts to the extent not included in clause (1):

8.26 (i) all nontaxable income;

8.27 (ii) the amount of a passive activity loss that is not disallowed as a result of section 469,
 8.28 paragraph (i) or (m) of the Internal Revenue Code and the amount of passive activity loss
 8.29 carryover allowed under section 469(b) of the Internal Revenue Code;

9.1 (iii) an amount equal to the total of any discharge of qualified farm indebtedness of a
9.2 solvent individual excluded from gross income under section 108(g) of the Internal Revenue
9.3 Code;

9.4 (iv) cash public assistance and relief;

9.5 (v) any pension or annuity (including railroad retirement benefits, all payments received
9.6 under the federal Social Security Act, Supplemental Security Income, and veterans benefits),
9.7 which was not exclusively funded by the claimant or spouse, or which was funded exclusively
9.8 by the claimant or spouse and which funding payments were excluded from federal adjusted
9.9 gross income in the years when the payments were made;

9.10 (vi) interest received from the federal or a state government or any instrumentality or
9.11 political subdivision thereof;

9.12 (vii) workers' compensation;

9.13 (viii) nontaxable strike benefits;

9.14 (ix) the gross amounts of payments received in the nature of disability income or sick
9.15 pay as a result of accident, sickness, or other disability, whether funded through insurance
9.16 or otherwise;

9.17 (x) a lump-sum distribution under section 402(e)(3) of the Internal Revenue Code of
9.18 1986, as amended through December 31, 1995;

9.19 (xi) contributions made by the claimant to an individual retirement account, including
9.20 a qualified voluntary employee contribution; simplified employee pension plan;
9.21 self-employed retirement plan; cash or deferred arrangement plan under section 401(k) of
9.22 the Internal Revenue Code; or deferred compensation plan under section 457 of the Internal
9.23 Revenue Code, to the extent the sum of amounts exceeds the retirement base amount for
9.24 the claimant and spouse;

9.25 (xii) to the extent not included in federal adjusted gross income, distributions received
9.26 by the claimant or spouse from a traditional or Roth style retirement account or plan;

9.27 (xiii) nontaxable scholarship or fellowship grants;

9.28 (xiv) alimony received to the extent not included in the recipient's income;

9.29 (xv) the amount of deduction allowed under section 220 or 223 of the Internal Revenue
9.30 Code;

9.31 (xvi) the amount deducted for tuition expenses under section 222 of the Internal Revenue
9.32 Code; and

10.1 (xvii) the amount deducted for certain expenses of elementary and secondary school
10.2 teachers under section 62(a)(2)(D) of the Internal Revenue Code.

10.3 In the case of an individual who files an income tax return on a fiscal year basis, the
10.4 term "federal adjusted gross income" shall mean federal adjusted gross income reflected in
10.5 the fiscal year ending in the calendar year. Federal adjusted gross income shall not be reduced
10.6 by the amount of a net operating loss carryback or carryforward or a capital loss carryback
10.7 or carryforward allowed for the year.

10.8 (b) "Income" does not include:

10.9 (1) amounts excluded pursuant to the Internal Revenue Code, sections 101(a) and 102;

10.10 (2) amounts of any pension or annuity which was exclusively funded by the claimant
10.11 or spouse and which funding payments were not excluded from federal adjusted gross
10.12 income in the years when the payments were made;

10.13 (3) to the extent included in federal adjusted gross income, amounts contributed by the
10.14 claimant or spouse to a traditional or Roth style retirement account or plan, but not to exceed
10.15 the retirement base amount reduced by the amount of contributions excluded from federal
10.16 adjusted gross income, but not less than zero;

10.17 (4) surplus food or other relief in kind supplied by a governmental agency;

10.18 (5) relief granted under this chapter;

10.19 (6) child support payments received under a temporary or final decree of dissolution or
10.20 legal separation;

10.21 (7) restitution payments received by eligible individuals and excludable interest as
10.22 defined in section 803 of the Economic Growth and Tax Relief Reconciliation Act of 2001,
10.23 Public Law 107-16;

10.24 (8) alimony paid; or

10.25 (9) veterans disability compensation paid under title 38 of the United States Code.

10.26 (c) The sum of the following amounts may be subtracted from income:

10.27 (1) for the claimant's first dependent, the exemption amount multiplied by 1.4;

10.28 (2) for the claimant's second dependent, the exemption amount multiplied by 1.3;

10.29 (3) for the claimant's third dependent, the exemption amount multiplied by 1.2;

10.30 (4) for the claimant's fourth dependent, the exemption amount multiplied by 1.1;

11.1 (5) for the claimant's fifth dependent, the exemption amount; and

11.2 (6) if the claimant or claimant's spouse had a disability or attained the age of 65 on or
11.3 before December 31 of the year for which the taxes were levied ~~or rent paid~~, the exemption
11.4 amount.

11.5 (d) For purposes of this subdivision, the following terms have the meanings given:

11.6 (1) "exemption amount" means the exemption amount under section 290.0121,
11.7 subdivision 1, paragraph (b), for the taxable year for which the income is reported;

11.8 (2) "retirement base amount" means the deductible amount for the taxable year for the
11.9 claimant and spouse under section 219(b)(5)(A) of the Internal Revenue Code, adjusted for
11.10 inflation as provided in section 219(b)(5)(C) of the Internal Revenue Code, without regard
11.11 to whether the claimant or spouse claimed a deduction; and

11.12 (3) "traditional or Roth style retirement account or plan" means retirement plans under
11.13 sections 401, 403, 408, 408A, and 457 of the Internal Revenue Code.

11.14 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
11.15 and following years.

11.16 Sec. 8. Minnesota Statutes 2022, section 290A.03, subdivision 6, is amended to read:

11.17 Subd. 6. **Homestead.** "Homestead" means the dwelling occupied as the claimant's
11.18 principal residence and so much of the land surrounding it, not exceeding ten acres, as is
11.19 reasonably necessary for use of the dwelling as a home and any other property used for
11.20 purposes of a homestead as defined in section 273.13, subdivision 22, except for agricultural
11.21 land assessed as part of a homestead pursuant to section 273.13, subdivision 23, "homestead"
11.22 is limited to the house and garage and immediately surrounding one acre of land. The
11.23 homestead may be owned ~~or rented and may be~~ as a part of a multidwelling or multipurpose
11.24 building and the land on which it is built. A manufactured home, as defined in section
11.25 273.125, subdivision 8, or a park trailer taxed as a manufactured home under section 168.012,
11.26 subdivision 9, assessed as personal property may be a dwelling for purposes of this
11.27 subdivision.

11.28 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
11.29 and following years.

12.1 Sec. 9. Minnesota Statutes 2022, section 290A.03, subdivision 8, is amended to read:

12.2 Subd. 8. **Claimant.** ~~(a)~~ "Claimant" means a person, other than a dependent, as defined
12.3 under sections 151 and 152 of the Internal Revenue Code disregarding section 152(b)(3)
12.4 of the Internal Revenue Code, who filed a claim authorized by this chapter and who was a
12.5 resident of this state as provided in chapter 290 during the calendar year for which the claim
12.6 for relief was filed.

12.7 ~~(b) In the case of a claim relating to rent constituting property taxes, the claimant shall~~
12.8 ~~have resided in a rented or leased unit on which ad valorem taxes or payments made in lieu~~
12.9 ~~of ad valorem taxes, including payments of special assessments imposed in lieu of ad valorem~~
12.10 ~~taxes, are payable at some time during the calendar year covered by the claim.~~

12.11 ~~(c) "Claimant" shall not include a resident of a nursing home, intermediate care facility,~~
12.12 ~~long-term residential facility, or a facility that accepts housing support payments whose~~
12.13 ~~rent constituting property taxes is paid pursuant to the Supplemental Security Income~~
12.14 ~~program under title XVI of the Social Security Act, the Minnesota supplemental aid program~~
12.15 ~~under sections 256D.35 to 256D.54, the medical assistance program pursuant to title XIX~~
12.16 ~~of the Social Security Act, or the housing support program under chapter 256I.~~

12.17 ~~If only a portion of the rent constituting property taxes is paid by these programs, the~~
12.18 ~~resident shall be a claimant for purposes of this chapter, but the refund calculated pursuant~~
12.19 ~~to section 290A.04 shall be multiplied by a fraction, the numerator of which is income as~~
12.20 ~~defined in subdivision 3, paragraphs (a) and (b), reduced by the total amount of income~~
12.21 ~~from the above sources other than vendor payments under the medical assistance program~~
12.22 ~~and the denominator of which is income as defined in subdivision 3, paragraphs (a) and (b),~~
12.23 ~~plus vendor payments under the medical assistance program, to determine the allowable~~
12.24 ~~refund pursuant to this chapter.~~

12.25 ~~(d) Notwithstanding paragraph (c), if the claimant was a resident of the nursing home,~~
12.26 ~~intermediate care facility, long-term residential facility, or facility for which the rent was~~
12.27 ~~paid for the claimant by the housing support program for only a portion of the calendar year~~
12.28 ~~covered by the claim, the claimant may compute rent constituting property taxes by~~
12.29 ~~disregarding the rent constituting property taxes from the nursing home or facility and use~~
12.30 ~~only that amount of rent constituting property taxes or property taxes payable relating to~~
12.31 ~~that portion of the year when the claimant was not in the facility. The claimant's household~~
12.32 ~~income is the income for the entire calendar year covered by the claim.~~

12.33 ~~(e) In the case of a claim for rent constituting property taxes of a part-year Minnesota~~
12.34 ~~resident, the income and rent reflected in this computation shall be for the period of~~

13.1 ~~Minnesota residency only. Any rental expenses paid which may be reflected in arriving at~~
 13.2 ~~federal adjusted gross income cannot be utilized for this computation. When two individuals~~
 13.3 ~~of a household are able to meet the qualifications for a claimant, they may determine among~~
 13.4 ~~them as to who the claimant shall be. If they are unable to agree, the matter shall be referred~~
 13.5 ~~to the commissioner of revenue whose decision shall be final. If a homestead property owner~~
 13.6 ~~was a part-year Minnesota resident, the income reflected in the computation made pursuant~~
 13.7 ~~to section 290A.04 shall be for the entire calendar year, including income not assignable to~~
 13.8 ~~Minnesota.~~

13.9 ~~(f) If a homestead is occupied by two or more renters, who are not married to each other,~~
 13.10 ~~the rent shall be deemed to be paid equally by each, and separate claims shall be filed by~~
 13.11 ~~each. The income of each shall be each renter's household income for purposes of computing~~
 13.12 ~~the amount of credit to be allowed.~~

13.13 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 13.14 and following years.

13.15 Sec. 10. Minnesota Statutes 2022, section 290A.03, subdivision 12, is amended to read:

13.16 Subd. 12. **Gross rent.** (a) "Gross rent" means rent paid for the right of occupancy, at
 13.17 arm's length, of a site on which a homestead, exclusive of charges for any medical services
 13.18 furnished by the landlord as a part of the rental agreement, whether expressly set out in the
 13.19 rental agreement or not which is a manufactured home as defined in section 273.125,
 13.20 subdivision 8, including a manufactured home located in a manufactured home community
 13.21 owned by a cooperative organized under chapter 308A or 308B, and park trailers taxed as
 13.22 manufactured homes under section 168.012, subdivision 9, is located.

13.23 ~~(b) The gross rent of a resident of a nursing home or intermediate care facility is \$500~~
 13.24 ~~per month. The gross rent of a resident of an adult foster care home is \$780 per month. The~~
 13.25 ~~commissioner shall annually adjust the amounts in this paragraph as provided in section~~
 13.26 ~~270C.22. The statutory year is 2018.~~

13.27 ~~(e)~~ (b) If the landlord and tenant have not dealt with each other at arm's length and the
 13.28 commissioner determines that the gross rent charged was excessive, the commissioner may
 13.29 adjust the gross rent to a reasonable amount for purposes of this chapter.

13.30 ~~(d)~~ (c) Any amount paid by a claimant residing in property assessed pursuant to section
 13.31 273.124, subdivision 3, 4, 5, or 6 for occupancy in that property ~~shall be excluded from~~
 13.32 ~~gross rent for purposes of this chapter. However, property taxes imputed to the homestead~~
 13.33 ~~of the claimant or the dwelling unit occupied by the claimant that qualifies for homestead~~

14.1 ~~treatment pursuant to section 273.124, subdivision 3, 4, 5, or 6~~ shall be included within the
 14.2 term "property taxes payable" as defined in subdivision 13, to the extent allowed,
 14.3 notwithstanding the fact that ownership is not in the name of the claimant.

14.4 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 14.5 and following years.

14.6 Sec. 11. Minnesota Statutes 2022, section 290A.04, subdivision 1, is amended to read:

14.7 Subdivision 1. **Refund.** A refund shall be allowed each claimant in the amount that
 14.8 property taxes payable ~~or rent constituting property taxes~~ exceed the percentage of the
 14.9 household income of the claimant specified in subdivision 2 ~~or 2a~~ in the year for which the
 14.10 taxes were levied ~~or in the year in which the rent was paid~~ as specified in subdivision 2 ~~or~~
 14.11 ~~2a~~. If the amount of property taxes payable ~~or rent constituting property taxes~~ is equal to
 14.12 or less than the percentage of the household income of the claimant specified in subdivision
 14.13 ~~2 or 2a~~ in the year for which the taxes were levied ~~or in the year in which the rent was paid,~~
 14.14 the claimant shall not be eligible for a state refund pursuant to this section.

14.15 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 14.16 and following years.

14.17 Sec. 12. Minnesota Statutes 2022, section 290A.05, is amended to read:

14.18 **290A.05 COMBINED HOUSEHOLD INCOME; RENTAL AGREEMENTS AND**
 14.19 **REDUCTION OF PROPERTY TAXES PAYABLE.**

14.20 (a) If a person occupies a homestead with another person not related to the person as
 14.21 the person's spouse, excluding dependents, roomers or boarders on contract, and has property
 14.22 tax payable with respect to the homestead, the household income of the claimant or claimants
 14.23 for the purpose of computing the refund allowed by section 290A.04 shall include the total
 14.24 income received by the other persons residing in the homestead. For purposes of this section,
 14.25 "dependent" includes a parent of the claimant or spouse who lives in the claimant's homestead
 14.26 and does not have an ownership interest in the homestead.

14.27 (b) If a person occupies a homestead with another person or persons not related to the
 14.28 person as the person's spouse or as dependents, ~~the property tax payable or rent constituting~~
 14.29 ~~property tax shall be reduced as follows.~~

14.30 ~~If~~ and the other person or persons are residing at the homestead under a rental or lease
 14.31 agreement with the homeowner, the amount of property tax payable ~~or rent constituting~~
 14.32 ~~property tax shall be~~ equals that portion not covered by the rental agreement.

15.1 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 15.2 and property taxes payable in 2024, and following years.

15.3 Sec. 13. Minnesota Statutes 2022, section 290A.07, subdivision 2a, is amended to read:

15.4 Subd. 2a. **Time of payment to renter or manufactured home homeowner.** A claimant
 15.5 who is a ~~renter or~~ a homeowner who occupies a manufactured home, as defined in section
 15.6 273.125, subdivision 8, paragraph (c), or a park trailer taxed as a manufactured home under
 15.7 section 168.012, subdivision 9, shall receive full payment after August 1 and before August
 15.8 15 or 60 days after receipt of the application, whichever is later.

15.9 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 15.10 and following years.

15.11 Sec. 14. Minnesota Statutes 2022, section 290A.08, is amended to read:

15.12 **290A.08 ONE CLAIMANT PER HOUSEHOLD.**

15.13 Only one claimant per household per year is entitled to relief under this chapter. Payment
 15.14 of the claim for relief may be made payable to the spouses as one claimant. The
 15.15 commissioner, upon written request, may issue separate checks, to the spouses for one-half
 15.16 of the relief provided the original check has not been issued or has been returned. Individuals
 15.17 related as spouses who were married during the year may elect to file a joint claim which
 15.18 shall include each spouse's income, ~~rent constituting property taxes,~~ and property taxes
 15.19 payable. Spouses who were married for the entire year and were domiciled in the same
 15.20 household for the entire year must file a joint claim. The maximum dollar amount allowable
 15.21 for a joint claim shall not exceed the amount that one person could receive.

15.22 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 15.23 and following years.

15.24 Sec. 15. Minnesota Statutes 2022, section 290A.09, is amended to read:

15.25 **290A.09 PROOF OF CLAIM.**

15.26 Every claimant shall supply to the commissioner of revenue, in support of the claim,
 15.27 proof of eligibility under this chapter, including but not limited to amount of ~~rent paid or~~
 15.28 ~~property taxes accrued, name and address of owner or managing agent of property rented,~~
 15.29 changes in homestead, household membership, household income, size and nature of property
 15.30 claimed as a homestead.

16.1 Persons with a disability filing claims shall submit proof of disability in the form and
 16.2 manner as the commissioner may prescribe. The department may require examination and
 16.3 certification by the claimant's physician or by a physician designated by the commissioner.
 16.4 The cost of any examination shall be borne by the claimant, unless the examination proves
 16.5 the disability, in which case the cost of the examination shall be borne by the commissioner.

16.6 A determination of disability of a claimant by the Social Security Administration under
 16.7 Title II or Title XVI of the Social Security Act shall constitute presumptive proof of disability.

16.8 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 16.9 and following years.

16.10 Sec. 16. Minnesota Statutes 2022, section 290A.091, is amended to read:

16.11 **290A.091 CLAIMS OF TENANTS IN LEASEHOLD COOPERATIVES.**

16.12 The cooperative manager of a leasehold cooperative shall furnish a statement to each
 16.13 tenant by March 31 of the year in which the property tax is payable showing each unit's
 16.14 share of the gross property tax and each unit's share of any property tax credits. Each tenant
 16.15 may apply for a property tax refund under this chapter as a homeowner based on each
 16.16 tenant's share of property taxes. The tenant may not ~~include any rent constituting property~~
 16.17 ~~taxes paid on that unit~~ claim the renter's credit under section 290.0693. For the purposes of
 16.18 this section, a leasehold cooperative is formed on the day that leasehold cooperative status
 16.19 is granted by the appropriate county official.

16.20 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 16.21 and following years.

16.22 Sec. 17. Minnesota Statutes 2022, section 290A.13, is amended to read:

16.23 **290A.13 NO RELIEF ALLOWED IN CERTAIN CASES.**

16.24 No claim for relief under this chapter shall be allowed if the commissioner determines
 16.25 that the claimant received title ~~or tenancy~~ to the homestead primarily for the purpose of
 16.26 receiving benefits under this chapter and not for bona fide residence purposes.

16.27 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 16.28 and following years.

17.1 Sec. 18. Minnesota Statutes 2022, section 290A.19, is amended to read:

17.2 **290A.19 OWNER OR MANAGING AGENT TO FURNISH RENT CERTIFICATE.**

17.3 (a) The park owner ~~or managing agent of any~~ of a property for which rent is paid for
 17.4 occupancy as a homestead must furnish a certificate of rent paid to a person who is a renter
 17.5 on December 31, in the form prescribed by the commissioner. If the renter moves before
 17.6 December 31, the park owner ~~or managing agent~~ may give the certificate to the renter at
 17.7 the time of moving, or mail the certificate to the forwarding address if an address has been
 17.8 provided by the renter. The certificate must be made available to the renter before February
 17.9 1 of the year following the year in which the rent was paid. The park owner ~~or managing~~
 17.10 ~~agent~~ must retain a duplicate of each certificate or an equivalent record showing the same
 17.11 information for a period of three years. The duplicate or other record must be made available
 17.12 to the commissioner upon request.

17.13 (b) The commissioner may require the park owner ~~or managing agent~~, through a simple
 17.14 process, to furnish to the commissioner on or before March 1 a copy of each certificate of
 17.15 rent paid furnished to a renter for rent paid in the prior year. The commissioner shall prescribe
 17.16 the content, format, and manner of the form pursuant to section 270C.30. Prior to
 17.17 implementation, the commissioner, after consulting with representatives of park owners ~~or~~
 17.18 ~~managing agents~~, shall develop an implementation and administration plan for the
 17.19 requirements of this paragraph that attempts to minimize financial burdens, administration
 17.20 and compliance costs, and takes into consideration existing systems of park owners ~~and~~
 17.21 ~~managing agents~~.

17.22 (c) For the purposes of this section, ~~"owner" includes~~ "park owner" means a park owner
 17.23 as defined under section 327C.015, subdivision 9, and "property" includes a lot as defined
 17.24 under section 327C.015, subdivision 6.

17.25 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
 17.26 and following years.

17.27 Sec. 19. Minnesota Statutes 2022, section 290A.25, is amended to read:

17.28 **290A.25 VERIFICATION OF SOCIAL SECURITY NUMBERS.**

17.29 Annually, the commissioner of revenue shall furnish a list to the county assessor
 17.30 containing the names and Social Security numbers of persons who have applied for both
 17.31 homestead classification under section 273.13 and a ~~property tax refund as a renter under~~
 17.32 ~~this chapter~~ renter's credit under section 290.0693.

18.1 Within 90 days of the notification, the county assessor shall investigate to determine if
18.2 the homestead classification was improperly claimed. If the property owner does not qualify,
18.3 the county assessor shall notify the county auditor who will determine the amount of
18.4 homestead benefits that has been improperly allowed. For the purpose of this section,
18.5 "homestead benefits" has the meaning given in section 273.124, subdivision 13b. The county
18.6 auditor shall send a notice to persons who owned the affected property at the time the
18.7 homestead application related to the improper homestead was filed, demanding
18.8 reimbursement of the homestead benefits plus a penalty equal to 100 percent of the homestead
18.9 benefits. The person notified may appeal the county's determination with the Minnesota
18.10 Tax Court within 60 days of the date of the notice from the county as provided in section
18.11 273.124, subdivision 13b.

18.12 If the amount of homestead benefits and penalty is not paid within 60 days, and if no
18.13 appeal has been filed, the county auditor shall certify the amount of taxes and penalty to
18.14 the county treasurer. The county treasurer will add interest to the unpaid homestead benefits
18.15 and penalty amounts at the rate provided for delinquent personal property taxes for the
18.16 period beginning 60 days after demand for payment was made until payment. If the person
18.17 notified is the current owner of the property, the treasurer may add the total amount of
18.18 benefits, penalty, interest, and costs to the real estate taxes otherwise payable on the property
18.19 in the following year. If the person notified is not the current owner of the property, the
18.20 treasurer may collect the amounts due under the Revenue Recapture Act in chapter 270A,
18.21 or use any of the powers granted in sections 277.20 and 277.21 without exclusion, to enforce
18.22 payment of the benefits, penalty, interest, and costs, as if those amounts were delinquent
18.23 tax obligations of the person who owned the property at the time the application related to
18.24 the improperly allowed homestead was filed. The treasurer may relieve a prior owner of
18.25 personal liability for the benefits, penalty, interest, and costs, and instead extend those
18.26 amounts on the tax lists against the property for taxes payable in the following year to the
18.27 extent that the current owner agrees in writing.

18.28 Any amount of homestead benefits recovered by the county from the property owner
18.29 shall be distributed to the county, city or town, and school district where the property is
18.30 located in the same proportion that each taxing district's levy was to the total of the three
18.31 taxing districts' levy for the current year. Any amount recovered attributable to taconite
18.32 homestead credit shall be transmitted to the St. Louis County auditor to be deposited in the
18.33 taconite property tax relief account. Any amount recovered that is attributable to supplemental
18.34 homestead credit is to be transmitted to the commissioner of revenue for deposit in the

19.1 general fund of the state treasury. The total amount of penalty collected must be deposited
19.2 in the county general fund.

19.3 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
19.4 and following years.

19.5 Sec. 20. Minnesota Statutes 2022, section 462A.05, subdivision 24, is amended to read:

19.6 Subd. 24. **Housing for elderly, persons with physical or developmental disabilities,**
19.7 **and single parent families.** (a) It may engage in housing programs for low- and
19.8 moderate-income elderly, persons with physical or developmental disabilities, or single
19.9 parent families in the case of home sharing programs, as defined by the agency, to provide
19.10 grants or loans, with or without interest, for:

19.11 (1) accessibility improvements to residences occupied by elderly persons;

19.12 (2) housing sponsors, as defined by the agency, of home sharing programs to match
19.13 existing homeowners with prospective tenants who will contribute either rent or services
19.14 to the homeowner, where either the homeowner or the prospective tenant is elderly, a person
19.15 with physical or developmental disabilities, or the head of a single parent family;

19.16 (3) the construction of or conversion of existing buildings into structures for occupancy
19.17 by the elderly that contain from three to 12 private sleeping rooms with shared cooking
19.18 facilities and common space; and

19.19 (4) housing sponsors, as defined by the agency, to demonstrate the potential for home
19.20 equity conversion in Minnesota for the elderly, in both rural and urban areas, and to determine
19.21 the need in those equity conversions for consumer safeguards.

19.22 (b) In making the grants or loans, the agency shall determine the terms and conditions
19.23 of repayment and the appropriate security, if any, should repayment be required. The agency
19.24 may provide technical assistance to sponsors of home sharing programs or may contract or
19.25 delegate the provision of the technical assistance in accordance with section 462A.07,
19.26 subdivision 12.

19.27 (c) Housing sponsors who receive funding through these programs shall provide
19.28 homeowners and tenants participating in a home sharing program with information regarding
19.29 their rights and obligations as they relate to federal and state tax law including, but not
19.30 limited to, taxable rental income, homestead classification under chapter 273, the renter's
19.31 credit under section 290.0693, and the property tax refund act under chapter 290A.

20.1 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
20.2 and following years.

20.3 Sec. 21. **REPEALER.**

20.4 Minnesota Statutes 2022, sections 290A.03, subdivisions 9 and 11; 290A.04, subdivisions
20.5 2a and 5; and 290A.23, subdivision 1, are repealed.

20.6 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023
20.7 and following years.

290A.03 DEFINITIONS.

Subd. 9. **Disabled claimant.** "Disabled claimant" means any claimant who has a disability.

Subd. 11. **Rent constituting property taxes.** "Rent constituting property taxes" means 17 percent of the gross rent actually paid in cash, or its equivalent, or the portion of rent paid in lieu of property taxes, in any calendar year by a claimant for the right of occupancy of the claimant's Minnesota homestead in the calendar year, and which rent constitutes the basis, in the succeeding calendar year of a claim for relief under this chapter by the claimant.

290A.04 REFUND ALLOWABLE.

Subd. 2a. **Renters.** A claimant whose rent constituting property taxes exceeds the percentage of the household income stated below must pay an amount equal to the percent of income shown for the appropriate household income level along with the percent to be paid by the claimant of the remaining amount of rent constituting property taxes. The state refund equals the amount of rent constituting property taxes that remain, up to the maximum state refund amount shown below.

Household Income	Percent of Income	Percent Paid by Claimant	Maximum State Refund
\$0 to 5,269	1.0 percent	5 percent	\$ 2,150
5,270 to 6,999	1.0 percent	10 percent	\$ 2,150
7,000 to 8,749	1.1 percent	10 percent	\$ 2,090
8,750 to 12,269	1.2 percent	10 percent	\$ 2,040
12,270 to 15,779	1.3 percent	15 percent	\$ 1,980
15,780 to 17,519	1.4 percent	15 percent	\$ 1,930
17,520 to 19,259	1.4 percent	20 percent	\$ 1,880
19,260 to 22,779	1.5 percent	20 percent	\$ 1,820
22,780 to 24,529	1.6 percent	20 percent	\$ 1,770
24,530 to 26,279	1.7 percent	25 percent	\$ 1,770
26,280 to 29,789	1.8 percent	25 percent	\$ 1,770
29,790 to 31,529	1.9 percent	30 percent	\$ 1,770
31,530 to 36,789	2.0 percent	30 percent	\$ 1,770
36,790 to 42,039	2.0 percent	35 percent	\$ 1,770
42,040 to 49,059	2.0 percent	40 percent	\$ 1,770
49,060 to 50,799	2.0 percent	45 percent	\$ 1,610
50,800 to 52,559	2.0 percent	45 percent	\$ 1,450
52,560 to 54,319	2.0 percent	45 percent	\$ 1,230
54,320 to 56,059	2.0 percent	50 percent	\$ 1,070
56,060 to 57,819	2.0 percent	50 percent	\$ 970
57,820 to 59,569	2.0 percent	50 percent	\$ 540
59,570 to 61,319	2.0 percent	50 percent	\$ 210

The payment made to a claimant is the amount of the state refund calculated under this subdivision. No payment is allowed if the claimant's household income is \$61,320 or more.

Subd. 5. **Combined renter and homeowner refund.** In the case of a claimant who is entitled to a refund in a calendar year for claims based both on rent constituting property taxes and property taxes payable, the refund allowable equals the sum of the refunds allowable.

APPENDIX
Repealed Minnesota Statutes: 23-00701

290A.23 APPROPRIATION.

Subdivision 1. **Renters credit.** There is appropriated from the general fund in the state treasury to the commissioner of revenue the amount necessary to make the payments required under section 290A.04, subdivision 2a.